W.P. No. 135 of 2004 (M/B)

Hon. P.C. Verma, A.C.J.
Hon. Rajesh Tandon, J.

Heard Ms. Geeta Parihar, learned Advocate for the petitioners and Mr. K.P. Upadhyaya, learned Standing Counsel.

The controversy raised in this writ petition relates to the payment of stamp duty on the security bond.

This controversy is squarely covered by the decision of the Allahabad High Court in the case of Tejveer Singh & others Vs State of U.P. & others reported in 1997 (29) A.L.R. 687 in which it has been held that the petitioners were liable to pay fixed stamp duty at the rate of Rs. 100/- only and not the stamp duty calculated on ad-valorem basis.

Benefit of this judgment shall also be made available to the petitioners.

Petition is disposed of in the same terms.

(R.T., J.) **(P.C.V, A.C.J.)**
Dt. 16.03.2004.
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